Sales and Use Tax - Local Improve District (LID) - Special District Tax $\,$

What is the Local Improvement District Tax (LID)?

The Local Improvement District tax became effective in 1987 and encompasses only specific areas within Colorado. The special tax allows for the improvement of local and civic improvements within designated boundaries voted upon by local taxpayers.

Boundaries and tax rates for LID may be found in publication <u>DRP 1002 "Colorado Sales</u> and Use Tax Rates."